

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Angelo DiPaolo
DOCKET NO.: 03-26669.001-R-2
PARCEL NO.: 04-26-200-134-0000

The parties of record before the Property Tax Appeal Board are Angelo DiPaolo, the appellant, by attorney Edward Larkin of Park Ridge and the Cook County Board of Review.

The subject property consists of a 21,783 square foot parcel improved with a four-year-old, two-story style single-family dwelling of frame and masonry construction containing 5,661 square feet of living area located in Northfield Township, Cook County. Amenities include four full baths, one half bath, a full basement, air conditioning, two fireplaces and a four-car garage.

The appellant, through counsel, submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. These properties consist of two-story style single-family dwellings of frame or frame and masonry construction from 44 or 46 years old. The comparable dwellings contain two or three full baths, air conditioning, and fireplaces. Two of the comparables half-baths and one has a garages. The comparables range in size from 3,315 to 3,592 square feet of living area and have improvement assessments ranging from \$12.81 to \$15.57 per square foot of living area. These properties have parcels ranging in size from 40,850 to 44,096 square feet of land area and land assessments from \$24,421 to \$25,907, or from \$0.56 to \$0.62 per square foot of land area.

Counsel also asserted the subject's 1999 land assessment was reduced through a stipulated agreement between the appellant and the board of review; and likewise the board reduced the 2000 land assessment. Based on these previous agreements the appellant contends the subject's land should be reduced for the year at issue.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	13,100
IMPR.:	\$	109,877
TOTAL:	\$	122,977

Subject only to the State multiplier as applicable.

In his brief, counsel argued the subject land is inequitably assessed with adjacent parcels. The appellant claims the subject's land value unit is \$5.00 per square foot while 18 properties located within the same survey block have land unit values ranging from \$2.50 to \$3.86 per square foot. Supporting this claim, the appellant submitted a grid disclosing property index numbers, per square foot land unit values and total square footage for each of the 18 properties. The unit values disclose the parcels have land assessments ranging from \$0.40 to \$0.62 per square foot. An assessor's parcel map for the subject's general area was submitted noting that the two properties immediately adjacent to the subject have unit land values of \$5.00 per square foot, however, sizes of the parcels were not included.

The appellant argued the subject's land value was changed from \$95,000 per acre to \$5.00 per square foot without consideration of each and every parcel in the entire township, taxing district and same coded assessment neighborhood as the subject; thus, an inequity of land assessments was created.

Subsequently the appellant argued the subject's land classification under the Cook County Real Property Assessment Classification Ordinance should be changed. The appellant suggests that as the subject is adjacent to a residence owned by the appellant, the subject's classification should be changed to Class 2-41, "Vacant land under common ownership with adjacent residence."

Based on the foregoing, the appellant requested a reduction in the subject's improvement assessment to a model home assessment of \$1.00. Further the appellant requested the Property Tax Appeal Board reduce the subject's land assessment to \$0.40 per square foot of land area consistent with other and surrounding properties.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$127,303. Of this amount \$17,426, or \$0.80 per square foot, is allocated to the land assessment and \$109,877, or \$19.41 per square foot of living area, is allocated to the improvement assessment. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood and the same survey block as the subject. The comparables consist of two-story style single-family dwellings of masonry construction from four to thirteen years old. Amenities of the comparables include two or three full baths, half-baths, air conditioning, fireplaces and multiple car garages. These properties range in size from 5,494 to 5,918 square feet of living area and have improvement assessments

ranging from \$19.40 to \$20.33 per square foot of living area. The comparables' parcels range in size from 22,588 to 44,100 and have assessments ranging from \$0.47 to \$0.61 per square foot of land area. Additionally, the board of review's evidence disclosed the subject sold in August 2003 for \$2,250,000. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction to the subject's land assessment.

The appellant argued in part that the subject dwelling was a model home and should be assessed pursuant to section 10-25 of the Property Tax code. The Property Tax Appeal Board finds that the appellant's argument the subject is a model home unpersuasive. Section 10-25 of the Property Tax Code provides in part that a:

[D]welling . . . not occupied as a dwelling but is used as a display or demonstration model home . . . for prospective buyers of the dwelling or similar homes . . . to be built on other property, the assessed value of the property on which the dwelling . . . was constructed shall be the same as the assessed value of the property prior to construction and prior to any change in the zoning classification or the property prior to construction of the dwelling . . .

The person liable for taxes on property eligible for assessment as provide in this Section shall file a verified application with the chief county assessment officer on or before (i) April 30 of each assessment year for which that assessment is desired in counties with a population of 3,000,000 or more . . . (35 ILCS 200/10-25)

The record contains no evidence or documentation, other than the appellant's argument, demonstrating the subject was used as a model home for display or demonstration purposes. The Board finds that the appellant did not any substantive evidence of model home status for the subject. Furthermore, the Property Tax Code finds that the appellant failed to substantiate that a verified application for model home status was filed with the chief county assessment officer on or before April 30, 2003 as required by the Property Tax Code. For these reasons the Property Tax Appeal Board gives this aspect of the appellant's argument no weight.

The appellant also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has overcome this burden.

Turning to the subject's improvement, the Property Tax Appeal Board finds that the parties submitted seven properties as comparable to the subject. The Board finds that the board of review's comparables are the most similar to the subject in the record. These properties have improvements similar to the subject in most aspects, chiefly in size, age, and amenities. The improvements found the most similar have assessments ranging from \$19.40 to \$20.33 per square foot of living area. The subject's per square foot improvement assessment of \$19.30 falls below the range established by these properties. The Board finds the characteristics of the appellant's comparables are dissimilar to the subject in most ways particularly in size and age. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the properties found the most similar contained in the record. Therefore, the appellant has not adequately demonstrated that the subject improvement is inequitably assessed by clear and convincing evidence and no reduction is warranted.

Next, the Board finds the appellant's argument the subject's 1999 and 2000 final land assessments are applicable to the year at issue is without merit. These assessments were applied in prior triennial utilizing different criteria. The appellant asserted the subject's land value was changed from \$95,000 per acre to \$5.00 per square foot without consideration of each and every parcel in the entire township, taxing district and same coded assessment neighborhood as the subject; thus, an inequity of land assessments was created. The Board finds the appellant's argument is without foundation in the record. The appellant failed to produce and assessment records or supporting documentation supporting this contention. The Board finds that the appellant's argument the subject's classification under the Cook County Real Property Assessment Classification Ordinance should be changed is without merit. Both the appellant's and the board of review's evidence concur the subject parcel is improved not vacant land.

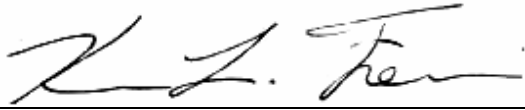
As to the subject's land assessment, the Property Tax Appeal Board finds that all of the properties presented by the parties

have per square foot land assessments lower than the subject. However, only seven of these properties appear to be improved and these seven, the Board finds, are the most similar to the subject in the record. The improved parcels range in size from 22,588 to 44,096 square feet and have assessments ranging from \$0.47 to \$0.62 per square foot. The subject's land assessment of \$0.80 per square foot is substantially above the properties found the most similar. Therefore, the appellant has adequately demonstrated that the subject land is inequitably assessed by clear and convincing evidence and a reduction is warranted.


This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: February 29, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the

subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.